

FIG. 1



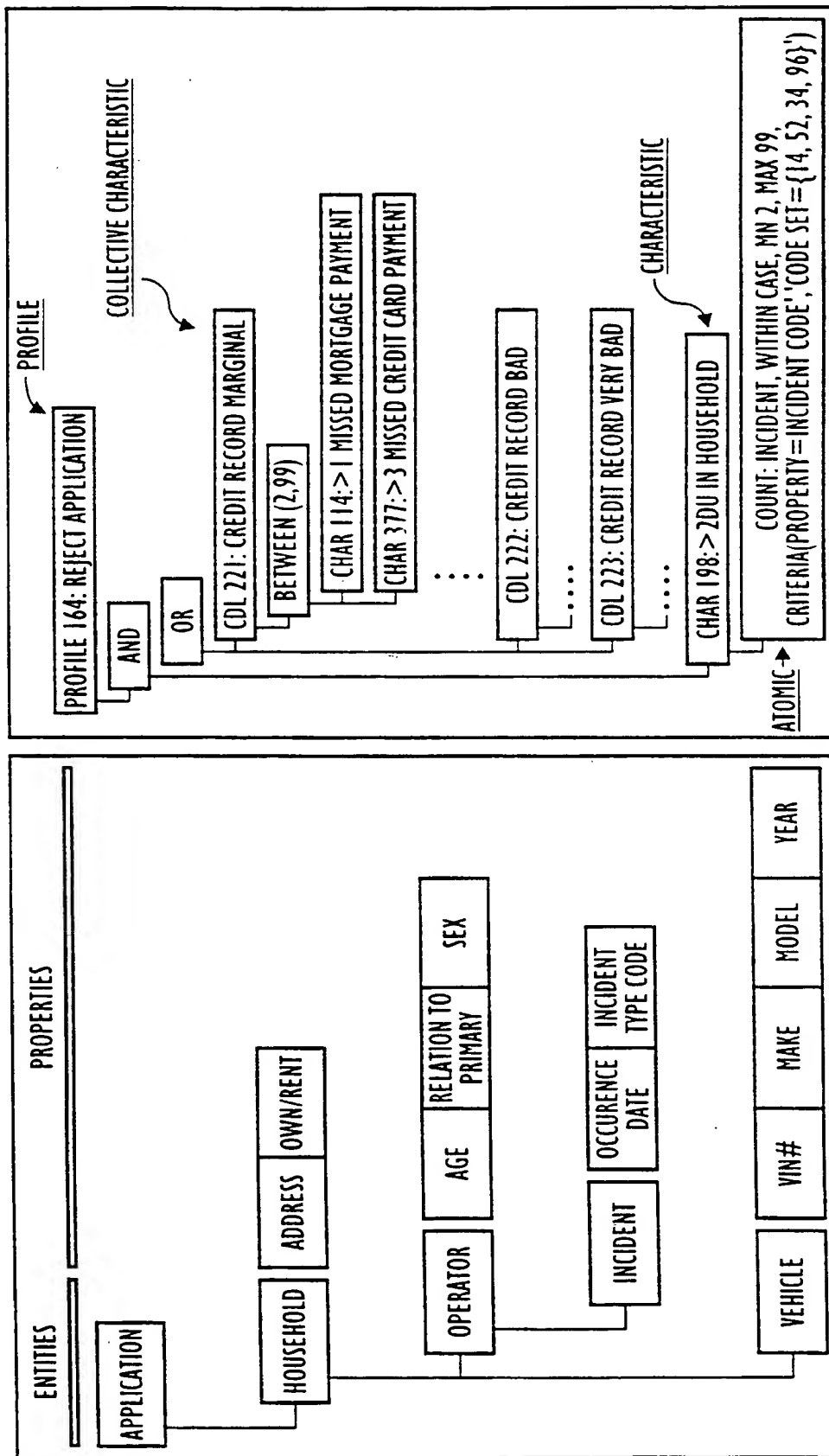
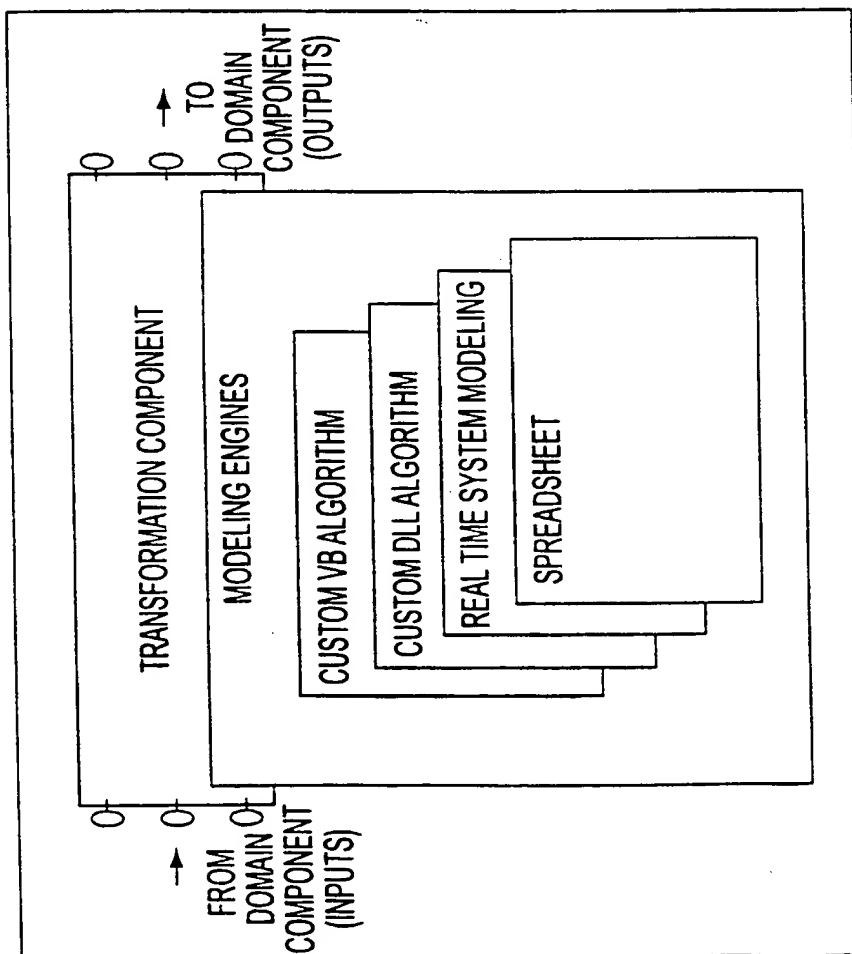


FIG. 5

FIG. 4





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REVIEW EACH INVOICE, AND CREATE THE PROPER JOURNAL ENTRY BY DRAGGING THE APPROPRIATE ACCOUNTS FROM THE ACCOUNT LIST TO THE JOURNAL.

**Blue-Clip Securities**  
SETTLEMENT INVOICE

DATE: 01/02 INV#: 6578-31

DESCRIPTION: \$150,000.00 GOVERNMENT BONDS \$150,000.00

NOTE FROM MANAGEMENT: WE WON'T USE THE ENTIRE \$210,000.00 WE GOT FROM CORPORATE THIS MONTH, SO WE PURCHASED THESE BONDS SO WE CAN EARN SOME INTEREST.

TOTAL: \$150,000.00

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BACK NEXT

ASSETS		LIABILITIES & EQUITY		REVENUES		EXPENSES	
379	PAYROLL TAXES ACCRUED						
380	EMPLOYEE BENEFIT COST ACCRUED						
381	OTHER TAXES ACCRUED						
391	ACCRUED EXPENSES						
401	DEFERRED INCOME						
419	RESERVE FOR SUNDRY LOSSES						
421	RESERVE FOR REPLACEMENT						
462	FOREIGN CURRENCY TRANSLATION ADJ						
471	PAID-IN CAPITAL						
481	RETAINED EARNINGS 1/1						

DATE	ENT#	ACCOUNTS	JOURNAL-Y1	DR	CR
1/31	2	30	ACCOUNTS RECEIVABLE	\$150,000.00	
		10	CASH		\$150,000.00

FIG. 11

REVIEW EACH INVOICE, AND CREATE THE PROPER JOURNAL ENTRY BY DRAGGING THE APPROPRIATE ACCOUNTS FROM THE ACCOUNT LIST TO THE JOURNAL.

**E BIKES**

DATE: 01/02

DESCRIPTION: START-UP INVESTMENT IN E-BIKES FROM E-CORPORATE RECEIVED IN CASH \$210,000.00

TOTAL: \$210,000.00

1 OF 22

BACK NEXT

ASSETS		LIABILITIES & EQUITY		REVENUES		EXPENSES	
510	COST OF GOODS SOLD						
513	DIRECT MATERIAL VARIANCE						
515	CASH DISCOUNTS EARNED						
571	IMPUTED INTEREST EXPENSE						
580	OTHER FINANCIAL CHARGES						
970	INTEREST EXPENSE						
980	US FEDERAL INCOME TAXES						
8100	SALARIES AND WAGES EXPENSE						
8200	PAYROLL ALLOWANCES						
8300	EMPLOYEE BENEFITS						

DATE	ENT#	ACCOUNTS	JOURNAL-Y1	DR	CR
1/31	1	471	PAID IN CAPITAL	\$210,000.00	
		10	CASH		\$210,000.00

FIG. 10

<b>BELL PHONE COMPANY</b>			
<p><b>PAID IN CASH</b></p> <p>ACCOUNT NUMBER: 001362            INVOICE NUMBER: 5438169            INVOICE DATE: 01/24            AMOUNT DUE: \$700.00</p> <hr/> <p align="center"><b>SUMMARY OF CHARGES</b></p> <p>PHONE BILL:      \$660.37            TAX:                 \$39.63  <b>TOTAL AMOUNT DUE: \$700.00</b></p>			
<p>----- PLEASE DETACH AND RETURN THIS PORTION WITH YOUR PAYMENT -----</p>			

ASSETS	LIABILITIES & EQUITY	REVENUES EXPENSES
379 PAYROLL TAXES ACCRUED		
380 EMPLOYEE BENEFIT COST ACCRUED		
381 OTHER TAXES ACCRUED		
391 ACCRUED EXPENSES		
401 DEFERRED INCOME		
419 RESERVE FOR SUNDRY LOSSES		
421 RESERVE FOR REPLACEMENT		
462 FOREIGN CURRENCY TRANSLATION ADJ.		
471 PAID-IN CAPITAL		
481 RETAINED EARNINGS 1/1		

▶ BACK          3 OF 22          NEXT ◀

DATE	ENT.#	ACCOUNTS	JOURNAL-Y1	DR	CR
1/31	3	8506 UTILITIES EXPENSE		\$700.00	
		10 CASH			\$700.00

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## TEAM FEEDBACK

IN LOOKING AT YOUR FIRST THREE JOURNAL ENTRIES:

- SOURCE DOCUMENT 1 IS JOURNALIZED INCORRECTLY. CONSIDER WHAT ACCOUNTS ARE AFFECTED WHEN CASH IS RECEIVED BY THE BUSINESS.
- YOU HAVE INCORRECTLY JOURNALIZED SOURCE DOCUMENT 2. TAKE ANOTHER LOOK AT THE TRANSACTION DETAILS.
- YOU HAVE CORRECTLY RECOGNIZED SOURCE DOCUMENT 3 AS AN EXPENSE. HOWEVER, YOU NEED TO SELECT A DIFFERENT EXPENSE ACCOUNT FOR YOUR ENTRY.

CLOSE

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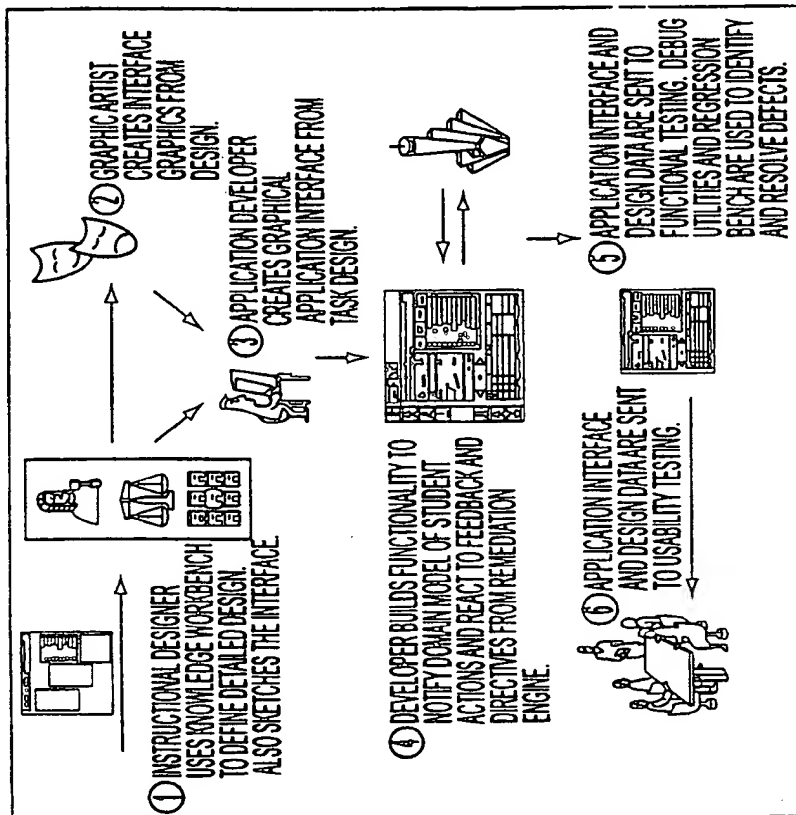


FIG. 15

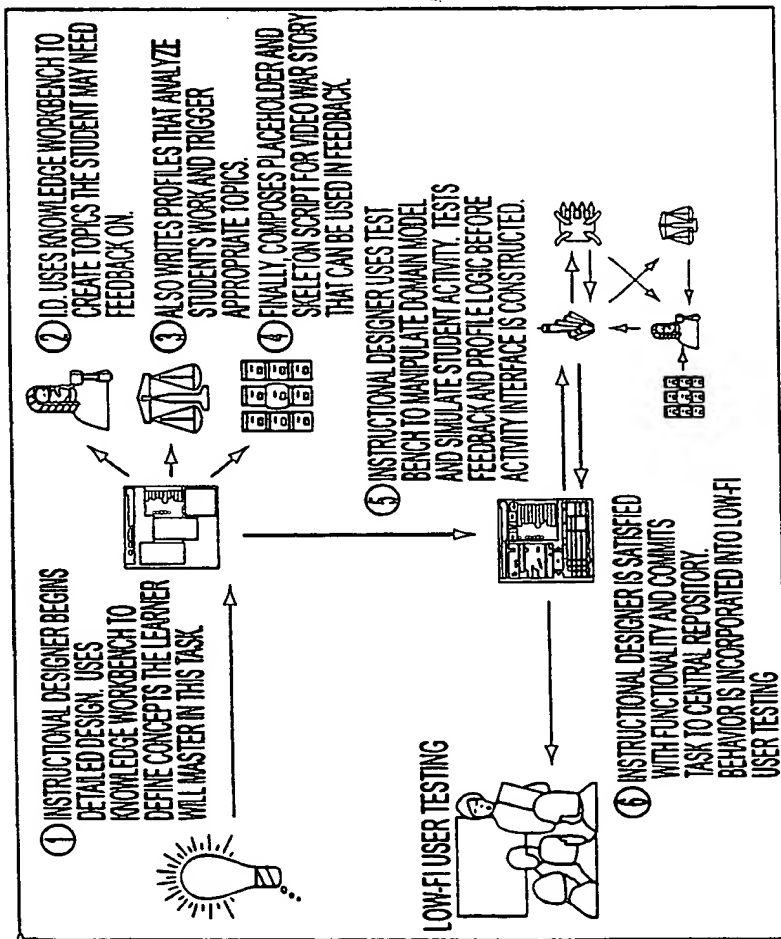


FIG. 14



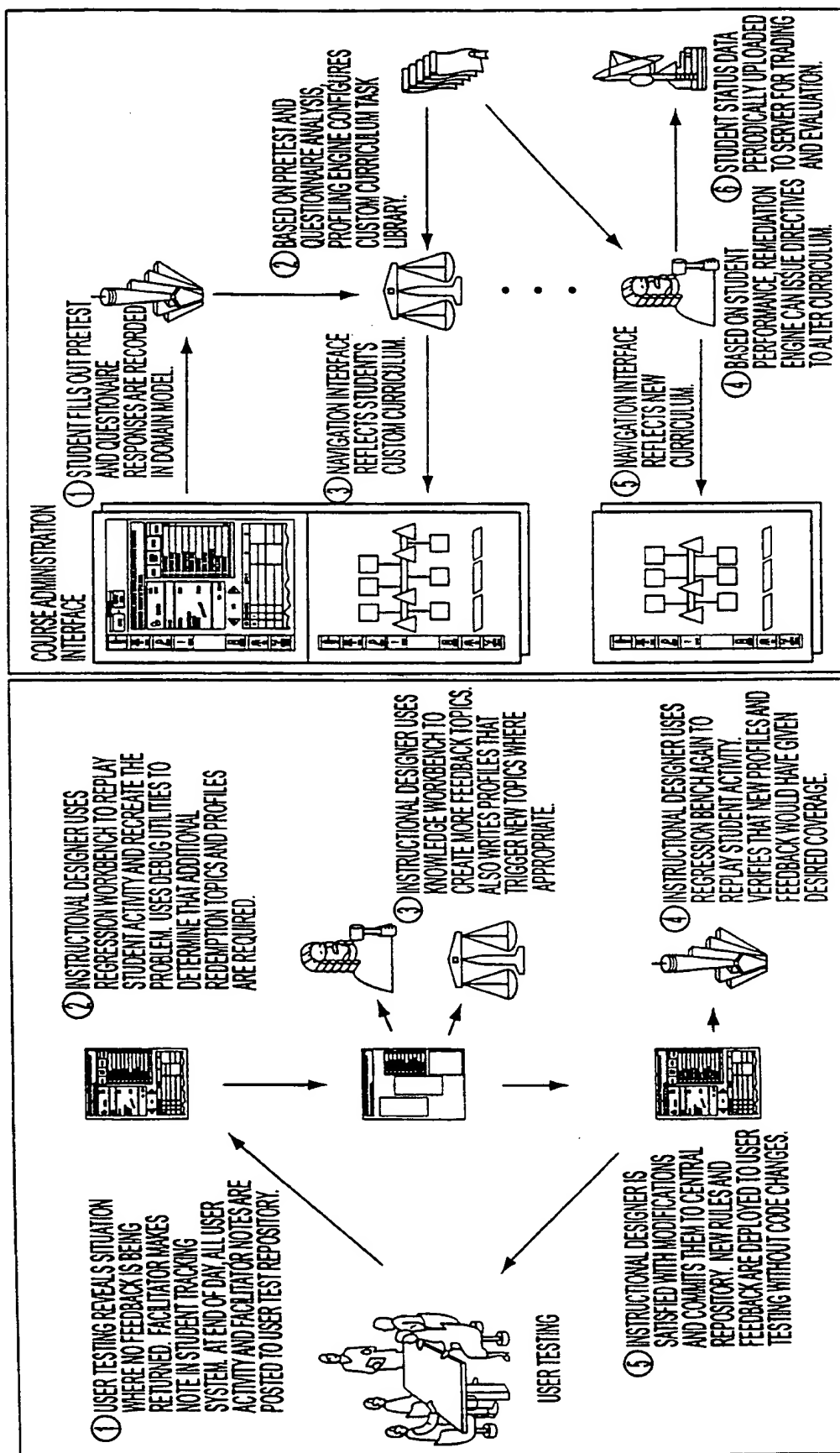


FIG. 16

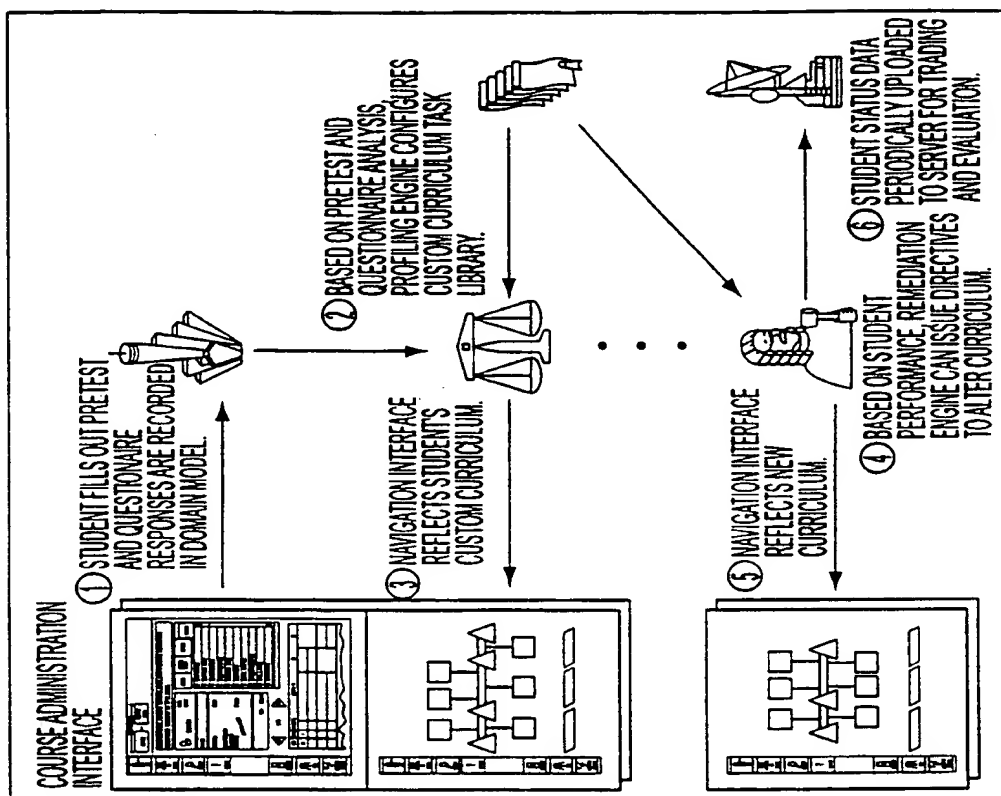


FIG. 17

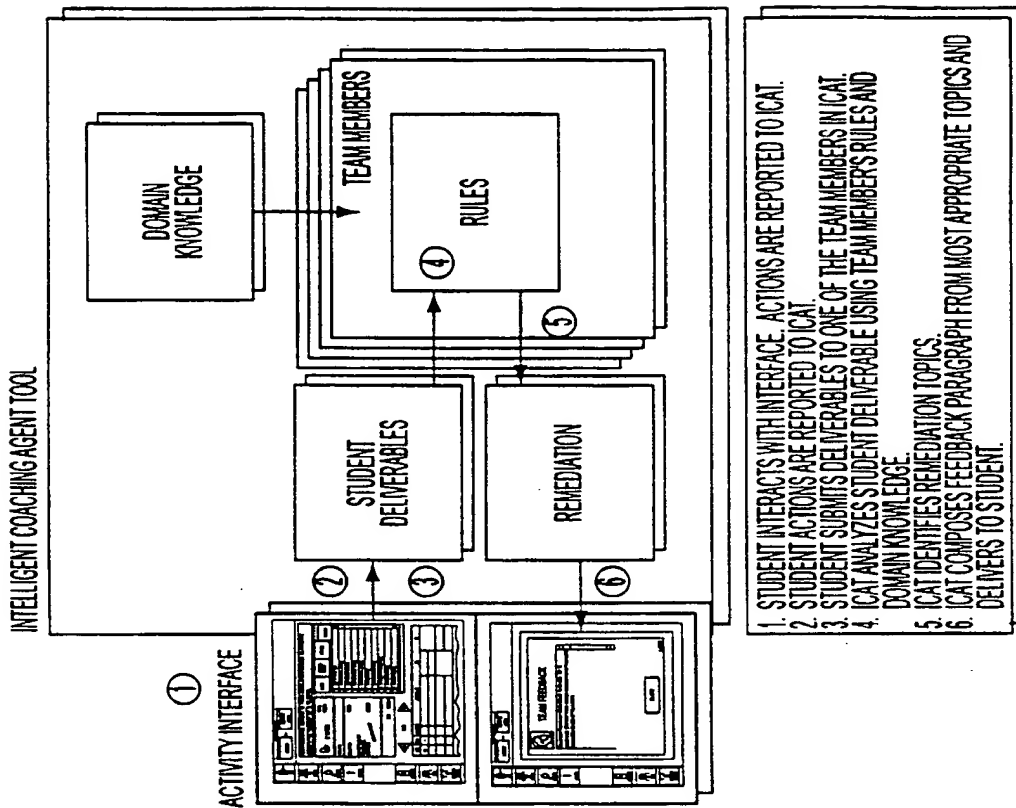


FIG. 19

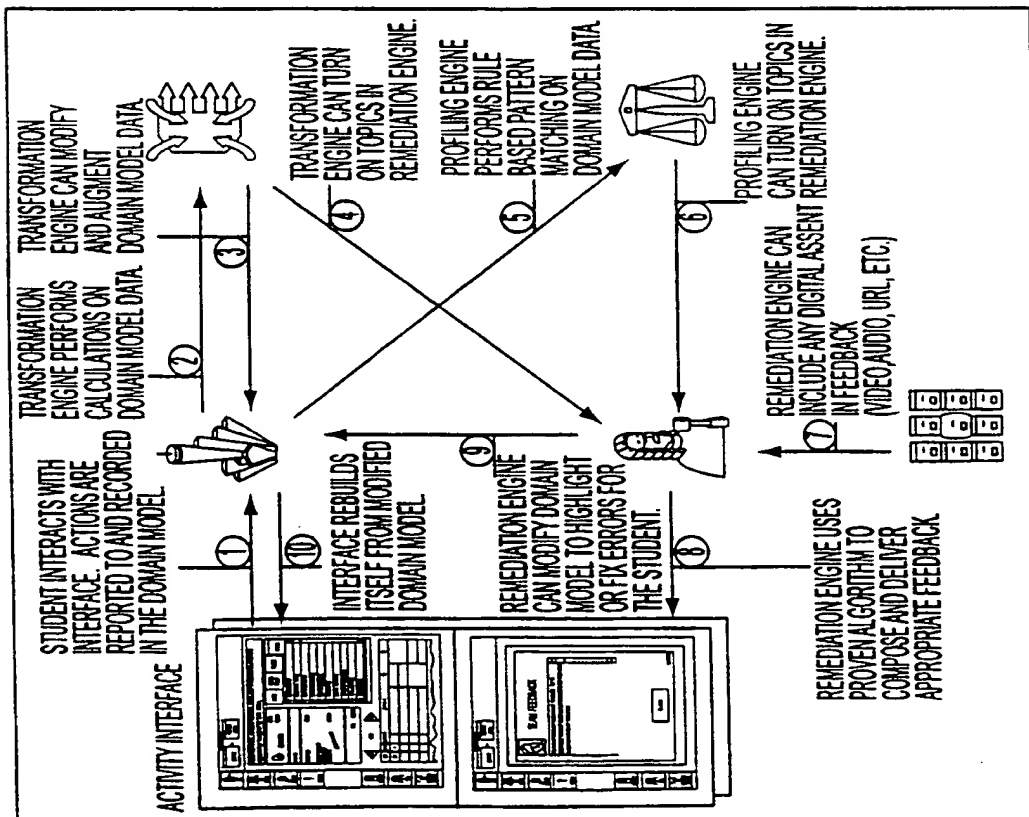


FIG. 18

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REVIEW EACH INVOICE AND CREATE THE PROPER JOURNAL ENTRY BY DRAGGING THE APPROPRIATE ACCOUNTS FROM THE ACCOUNT LIST TO THE JOURNAL

COUNTRY-WIDE INSURANCE		BILLING DATE 1/13		ACCT# 0793		INVA# 793-237	
ITEM	DESCRIPTION OF SERVICES	DATES OF SERVICES	AMOUNT DUE	ASSETS	LIABILITIES & EQUITY	REVENUES	EXPENSES
1	BUSINESS INSURANCE	JANUARY	\$100.00		8480 INSURANCE EXPENSE		
		FEBRUARY	\$100.00		8502 STANDARD TOOLS EXPENSE		
		MARCH	\$100.00		8504 OFFICE SUPPLIES EXPENSE		
	PAID IN CASH				8506 UTILITIES EXPENSE		
					8508 TELEPHONE EXPENSE		
					8510 LEGAL FEE EXPENSE		
					8512 PROFESSIONAL FEE EXPENSE		
					8514 MISC SERVICES EXPENSE		
					8520 SMALL EQUIPMENT RENTAL EXPENSE		

PLEASE PRINT THIS AMOUNT: \$300.00

DATE: 12 OF 22

BACK NEXT

COUNTRY-WIDE INSURANCE		BILLING DATE 1/13		ACCT# 0793		INVA# 793-237	
DATE	ENT#	ACCOUNTS	JOURNAL-Y1	DR	CR	REVENUES	EXPENSES
1/31	12	120.1 PREPAID INSURANCE		\$200.00			
		8480 INSURANCE EXPENSE			\$100.00		
		10 CASH					\$300.00

FIG. 20

#1 GET CONTROL ID

8480 INSURANCE EXPENSE-ID#1202

CREDIT FIELD-ID#3022

#2 MAKE MAPPING

ID#1202 MAPPED TO TARGET ID#3022

DATE	ENT#	ACCOUNTS	JOURNAL-Y1	DR	CR	REVENUES	EXPENSES
1/31	12	120.1 PREPAID INSURANCE		\$200.00			
		8480 INSURANCE EXPENSE			\$100.00		
		10 CASH					\$300.00

REVIEW EACH INVOICE AND CREATE THE PROPER JOURNAL ENTRY BY DRAGGING THE APPROPRIATE ACCOUNTS FROM THE ACCOUNT LIST TO THE JOURNAL

COUNTRY-WIDE INSURANCE		BILLING DATE 1/13		ACCT# 0793		INVA# 793-237	
ITEM	DESCRIPTION OF SERVICES	DATES OF SERVICES	AMOUNT DUE	ASSETS	LIABILITIES & EQUITY	REVENUES	EXPENSES
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		MARCH	\$100.00		8504 OFFICE SUPPLIES EXPENSE		
	PAID IN CASH				8506 UTILITIES EXPENSE		
					8508 TELEPHONE EXPENSE		
					8510 LEGAL FEE EXPENSE		
					8512 PROFESSIONAL FEE EXPENSE		
					8514 MISC SERVICES EXPENSE		
					8520 SMALL EQUIPMENT RENTAL EXPENSE		

PLEASE PRINT THIS AMOUNT: \$300.00

DATE: 12 OF 22

BACK NEXT

COUNTRY-WIDE INSURANCE		BILLING DATE 1/13		ACCT# 0793		INVA# 793-237	
DATE	ENT#	ACCOUNTS	JOURNAL-Y1	DR	CR	REVENUES	EXPENSES
1/31	12	120.1 PREPAID INSURANCE		\$200.00			
		8480 INSURANCE EXPENSE			\$100.00		
		10 CASH					\$300.00

FIG. 21

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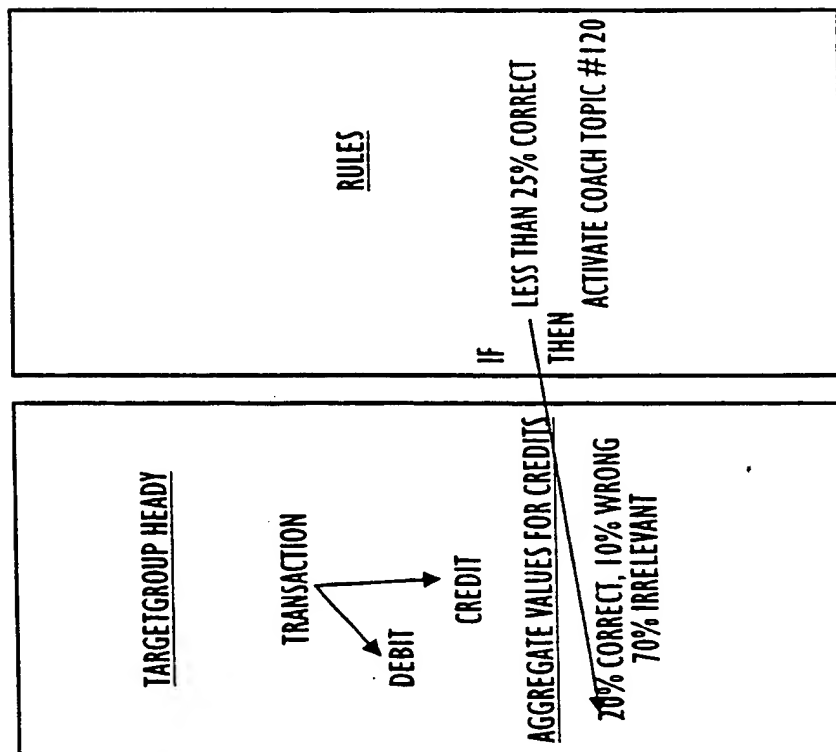


FIG. 22

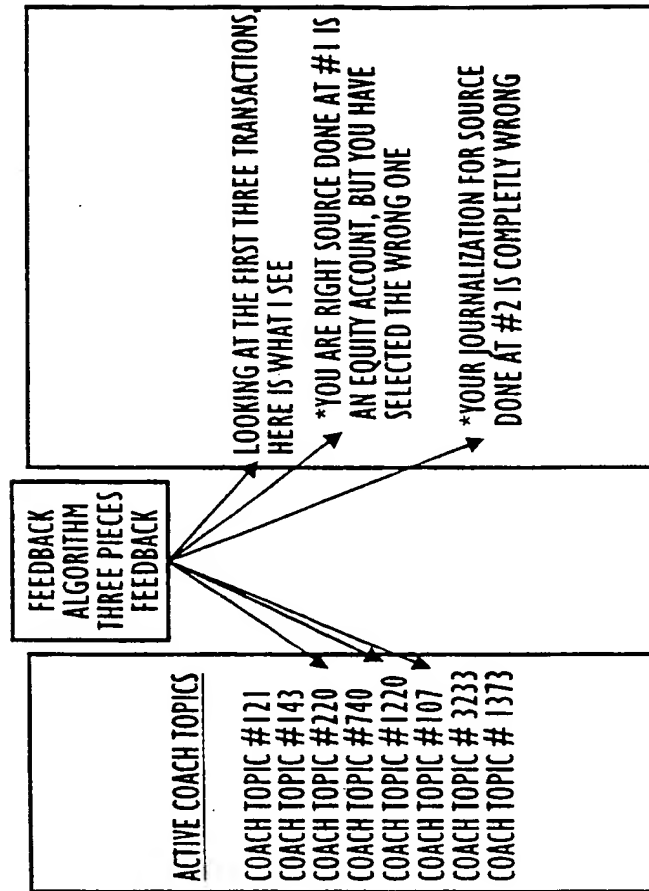
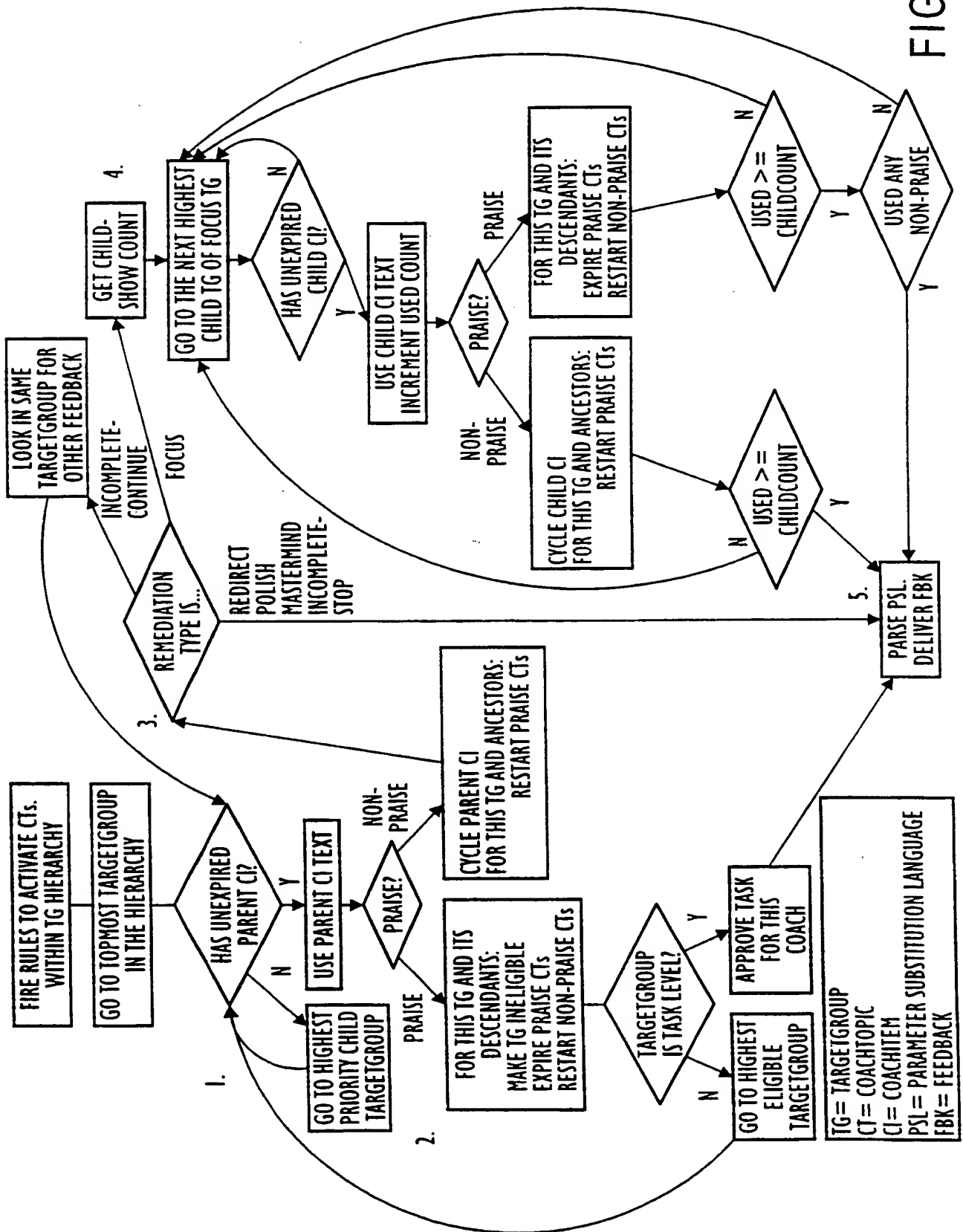


FIG. 23

FIG. 24



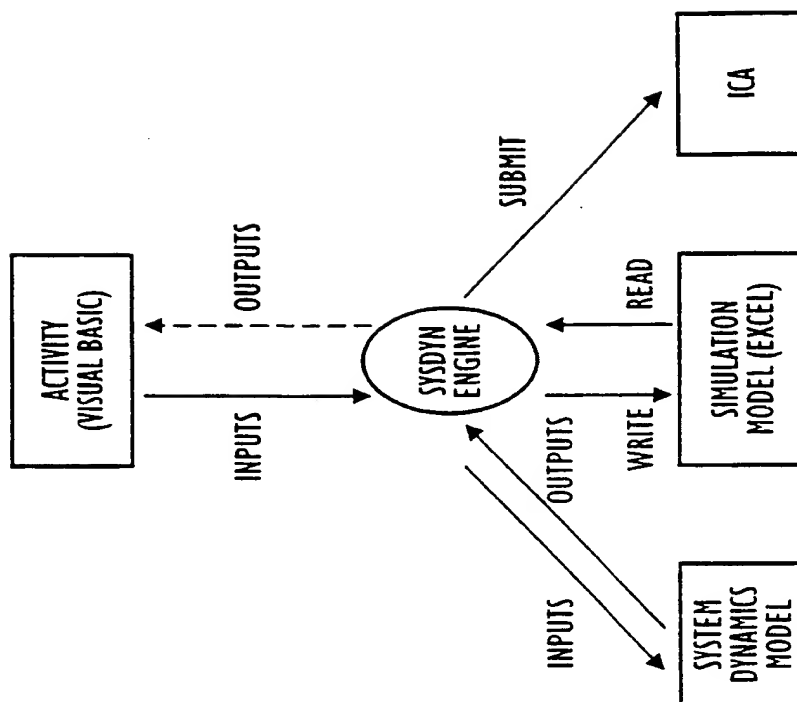


FIG. 27

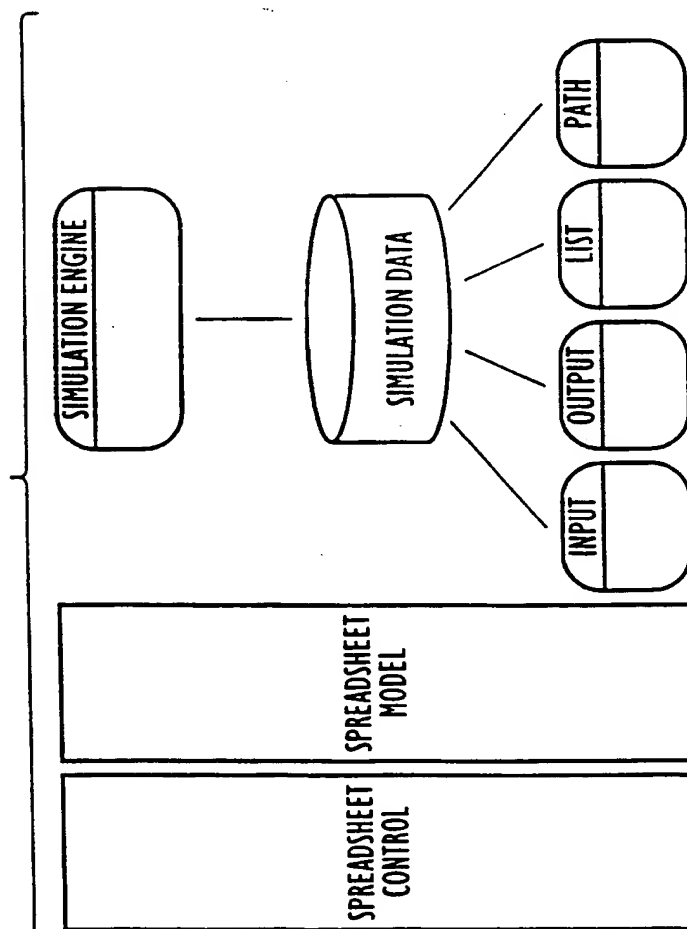
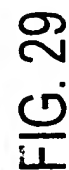


FIG. 25

FIG. 26

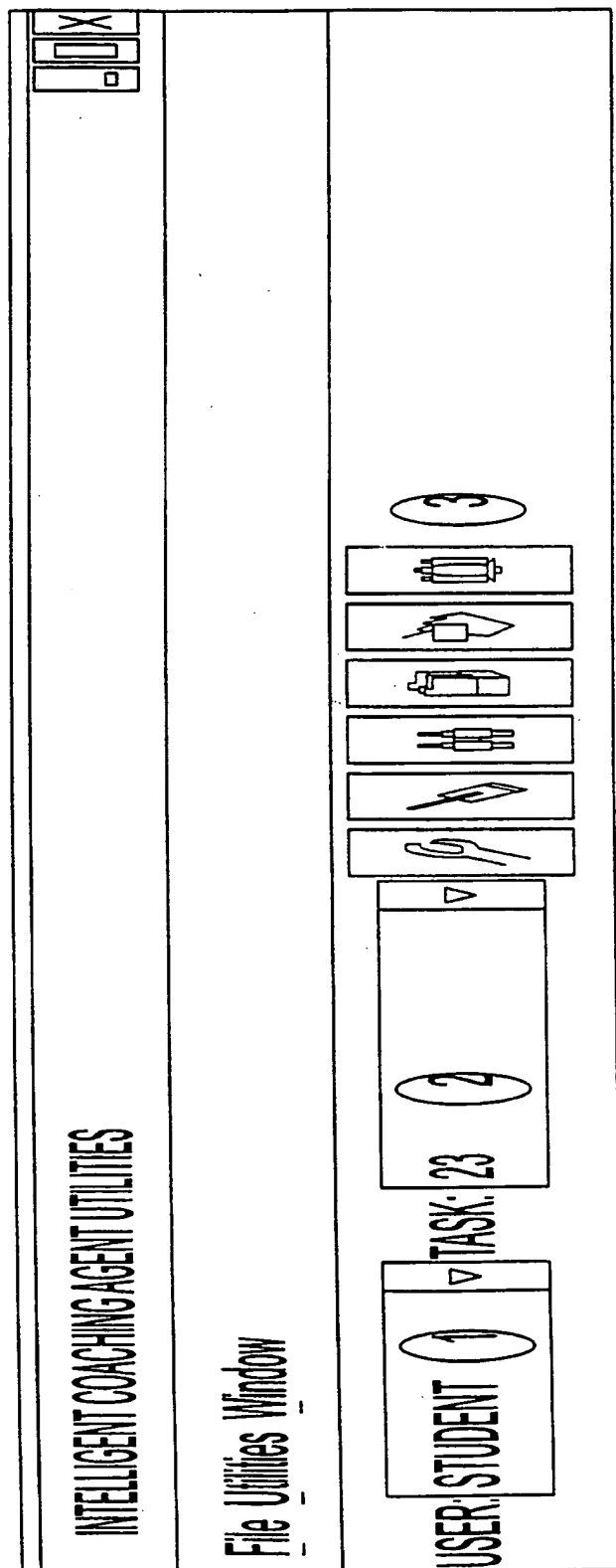


FIG. 30